

Cost accounting in Russia: Historical aspects

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Abstract

© 2015, Asian Social Science. All rights reserved. The article is devoted to retrospective analysis of development stages of the system of cost and management accounting in the USSR and Russia. The features of full costs accounting method used in Russia have been considered, comparative analysis of the given method and that of absorption costing has been performed. The problems of implementation of management accounting techniques have been studied. Particular attention is paid to study of the early stages of production accounting development.

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Keywords

Absorption costing, Analysis, Conception, Costs, Management accounting